NCDOR | 2024 D-407

8-24 Estates and Trusts Income Tax Return Only			
For calendar year 2024 , or fiscal year beginning (MM-DD) = = = 4 and ending (MM-DD-YY)	Fill in all applicable circles: Initial Return Amended Return		
ame of Estate or Trust (Legal Name) (USE CAPITAL LETTERS FOR NAME AND ADDRESS)	Final Return		
lame of Fiduciary (Circle one): Administrator Executor Other Federal Employer ID Number	Entity has Nonresident Beneficiaries Qualified Funeral Trust		
ddress Apartment Number	O NC-PE attached ESBT Income		
ity State Zip Code	If estate return, was final distribution of assets made during		

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the tax year? O Yes N.C. Education Endowment Fund: The estate or trust may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of the estate's or trust's overpayment to the Fund. To make a contribution, enclose Form NC-EDU and the estate's or trust's payment of \$ estate's or trust's overpayment to the Fund, enter the amount of the estate's or trust's designation on Line 16 below. (See instructions for information about the Fund.) Was the entity granted an automatic extension to file its 2024 federal income tax return, e.g., Form 1041? 1. Federal Taxable Income including ESBT Income If amount on Line 1, 3, 5, 6, 7, 9e, or 10 is .00 2. Additions to Federal Taxable Income negative fill in .00 (From Schedule A, Fiduciary Column, Line 4) circle. 3. Add Lines 1 and 2 3. Example: .00 4. Deductions from Federal Taxable Income .00 (From Schedule A, Fiduciary Column, Line 5) 5. Subtract Line 4 from Line 3 5. .00 6. Income Not Taxable to North Carolina 6. .00 (From Schedule B, Line 5) 7. North Carolina Taxable Income 7. .00 (Subtract Line 6 from Line 5) 8. N.C. Income Tax (Multiply Line 7 by 4.50% (0.0450)) **.**00 9. Credits and Payments (When filing an amended return, see instructions) a. Tax Credits (From Form D-407TC, Line 14) ➤ 9a. .00 b. Tax Paid with Extension ▶ 9b. _00 c. Tax Paid by Partnerships or S Corporations ▶ 9c. .00 d. North Carolina Tax Withheld Reported on Form 1099 ▶ 9d. **.**00 ▶ 9e. e. Other Payments **.**00 10. Add Lines 9a through 9e 10. .00 11. Tax Due (If Line 8 is more than Line 10, subtract Line 10 from Line 8 and enter result here. **▶** 11. .00 Otherwise, subtract Line 8 from Line 10 and enter result on Line 14) 12b. Interest 12. 12a. Penalties (Add Lines 12a and 12b and enter total 12c. .00 on Line 12c) 13. Amount Due (Add Lines 11 and 12c) Pay in U.S. Currency from a 13. .00 Domestic Bank. You can pay online at ncdor.gov. 14. Overpayment 14. .00 When filing an amended return, see instructions 15. Amount of Line 14 contributed to N.C. Nongame and Endangered Wildlife Fund .00 16. Amount of Line 14 contributed to N.C. Education Endowment Fund **▶** 16. .00 17. Amount to be Refunded (Subtract Lines 15 and 16 from Line 14) **▶** 17. .00

D-407 Web	ie (Filst 10 Characters)			_	ederal Employer ID Number	
Estate Information: Date Trust Created						
Date of Decedent's Death Name and Address		d Address				
If no return filed last ye reason why	ear,		of Granto	r —		
	If no return filed last year, reason why					
Schedule A. Apportionment of Income and Adjustments (Complete Form NC-PE, N.C. Additions and Deductions for Pass-Through Entities, Estates, and Trusts. The additions and deductions must be apportioned between the estate or trust and the beneficiaries based on the distributions of income made during the taxable year. For more information, see instructions.)						
	Important: If	more than three be	neficiaries, includ	de separate schedule for a	dditional beneficiaries.	
Attach other pages if neede	ed. Fiduciary	Benefic	iary 1	Beneficiary 2	Beneficiary 3	
1. Identifying Number	er					
2. Name3. Net N.C. Source Income						
4. Additions						
5. Deductions						
Important: The fiduciary must provide each beneficiary a Form NC K-1 for Form D-407 and any other information necessary for the beneficiary to prepare the appropriate N.C. tax return.						
Schedule B. Income Not Taxable to North Carolina (With respect to a resident beneficiary, only include undistributed income for the benefit of a resident beneficiary that meets the facts and circumstances of North Carolina Department of Revenue v. The Kimberley Rice Kaestner 1992 Family Trust, 139 S. Ct. 2213, 2221 (2019), such that the income listed below is not taxable to North Carolina. For additional information, see instructions.)						
					Amount	
	6 (I B 6) 6) 11				741104111	
Intangible Income for the Benefit of Nonresident Beneficiaries						
	nefit of Nonresident Beneficia		es Other than	North Carolina		
•	for the Benefit of Resident B					
	nefit of Resident Beneficiarie			orth Carolina		
5. Total (Add Lines 1 through 4, enter total here and on Page 1, Line 6)						
Explanation of changes for Amended Return (Attach additional sheets if necessary)						
I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.						
				ict Phone Number		
Signature of Fiduciary Repre	senting Estate or Trust	Date	(II	include area code)		
Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.						
If prepared by a person other than fiduciary, this certification is based on all information of which the preparer has any knowledge.						
PAREA LOSE ONLY	ırer Other Than Fiduciary	Date		oct Phone Number		
Address						
MAIL TO: NC Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0640						